

DEPARTMENT OF GENERAL SERVICES  
Records Management DivisionSCHEDULE  
NO.

C-465

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## RECORDS RETENTION AND DISPOSAL SCHEDULE

OFFICE OF FINANCE - BALTIMORE COUNTY

REVENUE DIVISION

AGENCY

DIVISION

Item No.	Description	Retention
1	<p><u>CASH JOURNAL - REAL PROPERTY TAXES</u></p> <p>DESCRIPTION: Accumulative record of cash receipts by property tax account number for each cycle close per month. Journal consists of one (1) to two (2) books per month and are in unit number sequence.</p> <p>FILE ARRANGEMENT: Numerically by property account number and by date of receipt</p>	Destroy five (5) years after the end of the fiscal year in which the tax levy was collected
2	<p><u>MASS PAYMENT TAX BILLS - REAL PROPERTY TAXES</u></p> <p>DESCRIPTION: Record of paid real property taxes billed and paid by financial institutions. Consists of one (1) to two (2) books per fiscal tax year.</p> <p>FILE ARRANGEMENT: Numerically by property tax account and by institution account code.</p> <p>Approval for Baltimore County:</p> <p><i>Frank R. Thornton</i> 12/23/77 Records Management Officer</p>	Destroy five (5) years after the end of the fiscal year in which the tax levy was collected

Schedule approved by Department, Agency or Division Representative

*Walter R. Richardson*  
Signature

Director of Finance

Title

11/4/77  
Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

4/20/78  
Date*Edward J. [Signature]*  
Archivist

Date

Secretary

RECORDS RETENTION AND DISPOSAL SCHEDULE  
(CONTINUATION SHEET)

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Item	Description	Retention
3.	<p><u>CLOSING ACCOUNTS RECEIVABLE LEDGER - REAL PROPERTY TAXES</u></p> <p>DESCRIPTION: Accumulative history of all real property tax activities which transpired during the fiscal year. Records consist of approximately six (6) ledgers that are dated June 30 of each year, and are in unit number sequence. Current year is maintained by calendar quarter until year-end close.</p> <p>FILE ARRANGEMENT: Numerically by property account number and by cycle closing date.</p>	<p>Destroy five (5) years after the end of the fiscal year in which the levy was made.</p>
4.	<p><u>ACCOUNTS RECEIVABLE DISTRIBUTION LEDGER - REAL PROPERTY TAXES</u></p> <p>DESCRIPTION: Record consists of the distribution of all activity which occurred during the month by cycle close date. This includes cash payments, file maintenance and cash refunds by property account number.</p> <p>FILE ARRANGEMENT: Numerically by property account number and by cycle closing date.</p>	<p>Destroy three (3) years after the end of the fiscal year in which the levy was made.</p>
5.	<p><u>FILE MAINTENANCE JOURNAL - REAL PROPERTY TAXES</u></p> <p>DESCRIPTION: Monthly journal that is maintained on a daily basis and consists of all activity changes made to the original certification during the month.</p> <p>FILE ARRANGEMENT: Numerically by property number and by date work updated on file.</p>	<p>Destroy three (3) years after the end of the fiscal year in which the work was dated.</p>
6.	<p><u>TAX ROLL CONTROL JOURNAL - REAL PROPERTY TAX</u></p> <p>DESCRIPTION: Daily cumulative report consisting of all activity which has been updated in the Revenue File and the resulting new control totals. The activity includes: cash, refunds, file maintenance and cash adjustments.</p> <p>FILE ARRANGEMENT: Numerically by property unit and by date work was updated in file.</p>	<p>Destroy three(3) years after the end of the fiscal year in which the work was dated.</p>